GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) – Changes to rates of tax of certain Goods - Notification- Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 93 Dated: 19-02-2018

Read the following:

1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) published in the Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2) G.O.Ms.No.258, Revenue (CT-II) Dept., Dt.29-06-2017.
3) G.O.Ms.No.310, Revenue (CT-II) Dept., Dt.24-07-2017.
4) G.O.Ms.No.376, Revenue (CT-II) Dept., Dt.18-08-2017.
5) G.O.Ms.No.385, Revenue (CT-II) Dept., Dt.22-08-2017
6) G.O.Ms.No.461, Revenue (CT-II) Dept., Dt.16-10-2017.
7) G.O.Ms.No.491, Revenue (CT-II) Dept., Dt.03-11-2017
8) G.O.Ms.No.553, Revenue (CT-II) Dept., Dt.17-11-2017
9) From the Chief Commissioner of State Tax, A.P., Vijayawada, Letter No.CCW/ GST/74/2015, dated. 24 -01-2018.

ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated: 19 -02-2018.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government, on the recommendations of the Goods and Services Tax Council, hereby make the following amendments in the notification issued vide G.O.Ms.No.258, Revenue (Commercial Taxes-II), 29th June, 2017, as subsequently amended.

This notification shall be deemed to have come into force with effect on and from the 25th January, 2018.

AMENDMENTS

In the said notification, -

(A) In the TABLE, in Schedule I - 2.5%,

(i) after S. No. 76 and the corresponding entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"76A	13	Tamarind kernel powder";

(ii) after S. No. 78 and the corresponding entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"78A	1404 or 3305	Mehendi paste in cones";

(iii) after S. No. 103A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"103B	2302	Rice bran (other than de-oiled rice bran)";

(iv) in S. No. 165, in column (3), the words, "to household domestic consumers or", shall be omitted;

(v) after S. No. 165 and the corresponding entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"165A	2711 12 00 2711 1300, 2711 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers";

(vi) in S. No. 198A, for the entry in column (3), the entry "Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerworks", shall be substituted;

(vii) in S. No. 219A, for the entry in column (3), the entry "Corduroy fabrics, velvet fabrics", shall be substituted;

(viii) in S. No. 224A, for the entry in column (2), the entry "6309 or 6310", shall be substituted;

(ix) after S. No. 243 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"243A	88 (or) Any other chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads";

(B) in the TABLE, in Schedule II-6%, **-**

(i) after S. No. 32A and the corresponding entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"32AA	1704	Sugar boiled confectionery";

(ii) after S. No. 46A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"46B	2201	Drinking water packed in 20 litres bottles";

(iii) in S. No. 56, for the entry in column (2), the entry "28 or 38", shall be substituted;

(iv) after S. No. 57A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"57B	2809	Fertilizer grade phosphoric acid";

(v) in S. No. 59, for the entry in column (2), the entry "29 or 3808 93", shall be substituted;

(vi) after S. No. 78 and the corresponding entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"78A	3808	The following Bio-pesticides, namely - 1 Bacillus thuringiensis var. israelensis 2 Bacillus thuringiensis var. kurstaki 3 Bacillus thuringiensis var. galleriae 4 Bacillus sphaericus 5 Trichoderma viride 6 Trichoderma harzianum 7 Pseudomonas fluoresens 8 Beauveriabassiana 9 NPV of Helicoverpaarmigera 10 NPV of Spodopteralitura 11 Neem based pesticides 12 Cymbopogan

(vii) after S. No. 80 and the corresponding entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"80A	3826	Bio-diesel";

(viii) for S. No. 99A and the corresponding entries relating thereto, the following serial numbers and the entries shall be substituted, namely: -

"99A	4418	Bamboo wood building joinery"
99B	4419	Tableware and Kitchenware of wood";

(ix) S. No. 103 and the entries relating thereto shall be omitted;

(x) S. No. 104 and the entries relating thereto shall be omitted;

(xi) in S. No. 133, in column (3), after the words, "Absorbent cotton wool", the words and brackets, "[except cigarette filter rods]", shall be added;

(xii) in S. No. 147, for the entry in column (3), the entry "Woven pile fabrics and chenille fabrics except Corduroy fabrics, velvet fabric, other than fabrics of heading 5802 or 5806", shall be substituted;

(xiii) after S. No. 195A, and corresponding entries relating thereto the following serial number and the entries shall be inserted, namely: -

"195B	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers";

(C) in the TABLE, in Schedule III - 9%, **-**

(i) in S. No. 3, in column (3), after the words "derived from vegetable products" the words and brackets, "[other than tamarind kernel powder]", shall be added;

(ii) in S. No. 12, in column (3), for the words "groundnut sweets and gajak", the words " groundnut sweets, gajak and sugar boiled confectionery]", shall be substituted;

(iii) in S. No. 24, in column (3), after the words, "matter nor flavoured", the words, and brackets "[other than Drinking water packed in 20 litres bottles]" shall be added;

(iv) in S. No. 39, in column (3), after the words, "other Rate Schedules for goods", the words, " including Fertilizer grade Phosphoric acid]", shall be added;

(v) in S. No. 59, for the entry in column (3), the entry "Preparations for use on the hair [except Mehendi pate in Cones], shall be substituted;

(vi) in S. No. 87, in column (3), after the words, "and similar products", the words, figure and brackets "[other than bio-pesticides mentioned against S. No. 78A of schedule -II]" shall be added;

(vii) S. No. 99, and the corresponding entries relating thereto, shall be omitted;

(viii) in S. No. 137F, in column (3), after the words, "shingles and shakes", the words, and brackets "[other than bamboo wood building joinery]" shall be added;

(ix) after S. No. 163 and the corresponding entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"163A	56012200	Cigarette Filter rods";

(x) for S. No. 236A and the corresponding entries relating thereto, the following serial number and the entries shall be substituted, namely: -

"236A	7323 9410	Ghamella
236B	7324	Sanitary ware and parts thereof, of iron and steel";

(xi) in S. No. 325, for the entry in column (3), the entry "Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than sprinklers; drip irrigation systems including laterals; mechanical sprayer; nozzles for drip irrigation equipment or nozzles for sprinklers]" shall be substituted;

(xii) after S. No. 399 and the corresponding entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"399A	8702	Buses for use in public transport which exclusively run on Bio-fuels"

(D) in the TABLE, in Schedule-IV-14%, **-**

(i) in S. No. 164, for the entry in column (3), the entry "Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]" shall be substituted;

(ii) after S. No. 228, and the corresponding entries relating thereto, the following serial number and the entries shall be added, namely: -

"229	Any Chapter	Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club"

(E) in the TABLE, in Schedule-V-1.5%, **-**

(i) S. No. 2, and the corresponding entries relating thereto, shall be omitted;

(ii) in S. No. 3, for the entry in column (3), the entry "Semi-precious stones, whether or not worked or graded but not strung, mounted or set; semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]" shall be substituted;

(iii) in S. No. 4, for the entry in column (3), the entry "Synthetic or reconstructed semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed semi-precious stones, temporarily strung for convenience of transport]" shall be substituted;

(iv) in column (3), against S. No. 13, the words and expression, "[other than bangles of lac/shellac]" shall be omitted;

(v) in column (3), against S. No. 17, for the entry, the entry "Imitation jewellery [other than bangles of lac/shellac]" shall be substituted.

(F) in Schedule-VI - 0.125%, **-**

(i) in S. No. 1, for the entry in column (3), the entry, "All goods" shall be substituted;

(ii) in S. No. 2, for the entry in column (3), the entry, "Semi-precious stones, unworked or simply sawn or roughly shaped" shall be substituted;

(iii) after S. No. 2, and the corresponding entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"2A	7103	Precious stones (other than diamonds), ungraded precious stones (other than diamonds)"

(iv) in S. No. 3, for the entry in column (3), the entry, "Synthetic or reconstructed semi-precious stones, unworked or simply sawn or roughly shaped" shall be substituted;

(v) after S. No. 3, and the corresponding entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"4	7104	Synthetic or reconstructed precious stones"

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr. D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:

The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530013.
The State Representative before the Sales Tax Appellate Tribunal, O/o. the Secretary, Sales Tax Appellate Tribunal, D.No.50-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop,Visakhapatnam-530 013.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department.
Sf/Sc.

//FORWARDED::BY ORDER//

SECTION OFFICER